

# Local Option Transportation Taxes

## For City Streets and County Roads

Tax	Amount	Purpose	Jurisdiction	Authorization	Jurisdictions That Have Enacted
Motor Vehicle and Special Fuel Tax	Ten Percent of the State Gas Tax.	Highway purposes as defined by the 18th Amendment including the construction, maintenance, and operation of city streets, county roads, and state highways; policing of local roads, county ferries; and related activities.	County with voter approval.	RCW 82.80.010	None.
Vehicle License Fee	Not to exceed \$15 per vehicle.	For general transportation purposes; public transportation; high capacity transportation; and other transportation related activities.	County or qualifying city or town.	RCW 82.80.020	Counties of: Douglas, King, Pierce, Snohomish.
Commercial Parking Tax	No set rate. Fee can be charged to commercial business owner or customer.	For general transportation purposes including 18th Amendment “highway purposes”, public transportation; high capacity transportation; and other transportation related activities.	County (only unincorporated area) or city (incorporated area).	RCW 82.80.030	Cities of: Bainbridge Island, Bremerton, Granger, Lynden, Marysville, Mukilteo, SeaTac, and Tukwila; Counties of: Douglas, Franklin, Grant, Skagit, and Snohomish.
Street Utility Tax	Not to exceed \$2.00 per month per full-time equivalent employee of a business or \$2.00 per month per housing unit for residential property.	For city street utilities including street lighting, traffic control devices, sidewalks, curbs, gutters, parking facilities, and drainage facilities.	City or town.	RCW 82.80.050	Various cities (Tax found unconstitutional by State Supreme Court, November 2, 1995).
Border Area Motor Vehicle Fuel and Special Fuel Tax	In increments of 0.1¢ to a maximum of 1.0¢.	Highway purposes as defined by the 18th Amendment including the construction, maintenance, and operation of city streets, county roads and state highways; policing of local roads; county ferries; and related activities.	Cities and towns within ten miles of an international border crossing and any Transportation Benefit District with an international border crossing within its boundary.	RCW 82.47.020	Cities of: Blaine, Nooksack, Point Roberts TBD, and Sumas (all impose at a rate of of 1¢/gallon).

## For Public Transportation Systems

Sales and Use Tax	Up to 0.9%.	For operation, maintenance and capital needs of transit districts.	Public Transit Districts.	RCW 82.14.045	See listing on page 65.
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## For HOV Systems and High Capacity Transportation

Tax Enacted	Amount	Purpose	Jurisdiction	Authorization	Jurisdictions That Have
HOV (High Occupancy Vehicle) Employer Tax	Up to \$2.00 per employee per month, measured by the number of full-time equivalent employees.	For HOV lane development, mitigation of environmental impacts of HOV development and support of employer programs to reduce single occupant commuting.	King, Pierce, and Snohomish Counties with voter approval.	RCW 81.100.030	None.
HOV Excise Tax	Up to 13.64% of the State Motor Vehicle Excise Tax (MVET) base rate (2.2%). In combination, revenues from the MVET and employer tax cannot exceed a level that would be generated by a 13.64% local MVET.	For HOV lane development, mitigation of environmental impacts of HOV development and support of employer programs to reduce single occupant commuting.	King, Pierce, and Snohomish Counties with voter approval.	RCW 81.100.060	None. Note: Even though the local MVET is still authorized the state MVET was repealed in January 2000.
High Capacity Transportation Employer Tax	Up to \$2.00 per employee per month, measured by the number of full time equivalent employees (not allowed if HOV employer tax in effect).	For planning, constructing and operating HCT, commuter rail and feeder transportation systems.	Authorized for the Regional Transportation Authority and transit agencies in Clark, Spokane, Thurston, Whatcom, and Yakima Counties with voter approval.	RCW 81.104.150	None.
Motor Vehicle Excise Tax	Up to 0.8% of the vehicle value (MVET revenue for HOV and HCT can not exceed amount generated by 0.8% MVET).	For planning, constructing, and operating HCT, commuter rail and feeder transportation systems.	Authorized for the RTA and transit agencies in Clark, Spokane, Thurston, Whatcom, and Yakima Counties with voter approval.	RCW 81.104.160	In November 1996 the voters within the boundaries of the Sound Transit Regional Transit Authority approved a ten-year plan. The plan includes financing from local MVET (0.3%).
Sales and Use Tax	Up to 1% of the selling price in the case of a sales tax, or value of the article used in the case of a use tax. This tax may not exceed 0.9% where the 0.1% Sales and Use Tax for criminal justice (under RCW 81.14.340) is in effect.	For planning, constructing and operating HCT, commuter rail and feeder transportation systems.	Authorized for the RTA and transit agencies in Clark, Spokane, Thurston, Whatcom, and Yakima Counties with voter approval.	RCW 81.104.170	In November 1996 the voters within the boundaries of the SoundTransit Regional Transit Authority approved a ten-year plan. The plan includes financing from local Sales and Use Tax (0.4%).